



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Richard Eastman  
DOCKET NO.: 18-05707.001-R-1  
PARCEL NO.: 02-18-401-021

The parties of record before the Property Tax Appeal Board are Richard Eastman, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$26,001  
**IMPR.:** \$84,771  
**TOTAL:** \$110,772

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final 2017 administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of an owner-occupied two-story dwelling of wood siding exterior construction with 2,890 square feet of living area. The dwelling was constructed in 2002. Features of the home include a walkout-style basement with finished area, central air conditioning, a fireplace and a 525 square foot garage. The property has a 20,909 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant filed an appeal on the subject property making a legal contention. The appellant through legal counsel asserted that this is an owner-occupied residence which was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under Docket Number 16-03536.001-R-1, and that 2018 is part of the same quadrennial assessment cycle that began in 2015. More specifically, in Docket Number 16-03536.001-R-1, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$103,780 based on the

stipulation of the parties. In counsel's brief, a provision of the Property Tax Code, Section 16-185, is cited (35 ILCS 200/16-185). In conclusion and on the residential appeal form, appellant requested a total assessment reduction to \$103,780.

The board of review filed its "Board of Review Notes on Appeal" wherein it reported the subject's 2018 assessment to have been \$26,001 for land and \$84,771 for the improvement such that a total assessment of \$110,772 was disclosed.

The board of review further acknowledged a decision of the property Tax Appeal Board rendered in Docket Number 17-06331.001-R-1 wherein the total assessment was \$107,537. Next, the board of review reported that 2015 was the first year of a new general assessment cycle in Antioch Township and that the 2018 equalization factor applied to properties in Antioch Township was 1.0506. The board of review concludes that applying the Antioch Township equalization factor to the Property Tax Appeal Board's decision in Docket Number 17-06331.001-R-1 of \$107,537 would result in an increase in the property's 2018 assessment to \$112,978.

Recognizing that application of the provisions of Section 16-185 of the Property Tax Code would result in an increase in the subject's 2018 assessment, the board of review requests confirmation of the subject's 2018 assessment of \$110,772.

### Conclusion of Law

The appellant's argument is based on a contention of law regarding the interpretation and application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board further finds that no change in the subject's 2018 assessment should be made.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Property Tax Appeal Board further finds that carrying forward the prior year's 2017 decision subject to the equalization factor of 1.0506 applied in Antioch Township would result in an increase in the subject's 2018 assessment. With the agreement of the Lake County Board of Review, the Property Tax Appeal Board finds that the subject's 2018 assessment should not be changed.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

February 15, 2022



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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